

1 DELEGATE MACDONALD: Wasn't that the situation  
2 in the Alsop case? Didn't we have a statutory standard  
3 and didn't we have 12 or 14 criteria laid down by the  
4 State Department of Assessments and Taxation?

5 THE CHAIRMAN: Delegate Case.

6 DELEGATE CASE: That is right, but unfortunately,  
7 the Constitution did not provide as this provision  
8 does that the legislature could define.

9 What Article 43 says is, I will quote it to  
10 you, "The legislature may provide that land actively  
11 devoted to farming or agricultural use shall be assessed  
12 on the basis of such use and shall not be assessed as if  
13 subdivided."

14 The Court of Appeals construed that language  
15 to make it absolutely mandatory that the objective test  
16 be employed. Our language is to the contrary. It says  
17 that property shall be assessed if devoted to agricul-  
18 tural use as prescribed by law.

19 I want to make it perfectly clear on the record  
20 that the intention of this provision is to permit the  
21 definitional power of the General Assembly, which may be